



State of Utah

Department of  
Environmental Quality

Dianne R. Nielson, Ph.D.  
*Executive Director*

DIVISION OF AIR QUALITY  
Richard W. Sprott  
*Director*

JON M. HUNTSMAN, JR.  
*Governor*

GARY HERBERT  
*Lieutenant Governor*

**MEMORANDUM**

**TO:** Air Quality Board

**THROUGH:** Rick Sprott, Executive Secretary

**FROM:** Jan Miller, Rules Coordinator

**DATE:** May 3, 2006

**SUBJECT:** PROPOSE FOR PUBLIC COMMENT: Amend R307-120, General Requirements: Tax Exemption for Air and Water Pollution Control Equipment.

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In the early 1970s, when the Legislature decided to provide a sales tax credit for pollution control equipment, the entire program was written into Title 19, Chapter 2, the Air Conservation Act, even though it applied to water pollution controls as well as air pollution controls. Since that time, the Division of Water Quality has administered their pollution control credits through R307-120, which is an air quality rule. Whenever the rule has been revised, the two divisions have worked together in making the amendments.

Now the Division of Water Quality would like to write its own rule. The two divisions are again working together in removing references to water pollution and the Water Quality Board from R307-120, and ensuring that their new rule will be in place by the time our changes become effective.

The attached changes in the text have been reviewed by the Division of Water Quality.

Staff Recommendation: Staff recommends that amendments to R307-120 be proposed for public comment. A copy of the proposal is attached.